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and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11 Case No.**  
:  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
:  
**Debtors.** : **(Jointly Administered)**  
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**NOTICE REGARDING SECOND DISTRIBUTIONS PURSUANT TO  
THE MODIFIED THIRD AMENDED JOINT CHAPTER 11 PLAN OF  
LEHMAN BROTHERS HOLDINGS INC. AND ITS AFFILIATED DEBTORS**

As previously disclosed, additional Distributions under the *Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors*, dated December 5, 2011 [ECF No. 26039],<sup>1</sup> will commence on October 1, 2012.

Attached hereto as Exhibit A is a list that indicates the percentage recovery that will be distributed to holders of Allowed Claims (other than administrative or priority claims) against each Debtor in each Class under the Plan as well as the cumulative amount of Distributions made by the Debtors.

Attached hereto as Exhibit B is a summary of the aggregate amount that will be distributed to holders of Allowed non-priority unsecured Claims as second Distributions.

Attached hereto as Exhibit C is a list that indicates the amount and percentage of the Minimum Cash Reserve and the Asset-to-Reserve Ratio that will be maintained by each Debtor that uses Non-Cash Assets in lieu of Available Cash as reserves for Disputed Claims.

In addition to the approximately \$10.2 billion of distributions identified in Exhibit B, in accordance with section 8.4 of the Plan the Debtors will pay an additional \$328 million to holders of recently Allowed Claims representing the payment those Claims would have received

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<sup>1</sup> Capitalized terms used herein shall have the meanings ascribed to them in the Plan or the *Order Authorizing Use of Non-Cash Assets In Lieu of Available Cash As Reserves for Disputed Claims Pursuant to Section 8.4 of the Debtors' Confirmed Joint Plan* [ECF No. 25641], as applicable.

had those Claims been Allowed at the time of the initial Distribution, including Convenience Claims. In accordance with the Plan, interest owed on these recently allowed claims will also be paid and is included in the \$328 million noted above.

Dated: September 25, 2012  
New York, New York

/s/ Lori R. Fife

Lori R. Fife

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Attorneys for Lehman Brothers Holdings Inc.  
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**Exhibit A**

**Distributions to Holders of Allowed Non-Priority Unsecured Claims**

				<b>Distribution as a % of Allowed Claims</b>
		Initial Distribution on 4/17/2012 <sup>(1)</sup>	Second Distribution on 10/1/2012 <sup>(1)</sup>	Cumulative Distribution
<b>Lehman Brothers Holdings Inc.</b>				
Class 3	Senior Unsecured Claims	6.023822%	3.814592%	9.838414%
Class 4A	Senior Affiliate Claims	4.621059%	3.115203%	7.736262%
Class 4B	Senior Affiliate Guarantee Claims	4.511537%	3.044562%	7.556099%
Class 5	Senior Third-Party Guarantee Claims	3.609229%	2.435579%	6.044808%
Class 6A	Convenience Claims	26.000000%	N/A	26.000000%
Class 6B	Guarantee Convenience Claims	17.000000%	N/A	17.000000%
Class 7	General Unsecured Claims	5.655426%	3.574822%	9.230248%
Class 8	Affiliate Claims	4.252663%	2.875433%	7.128096%
Class 9A	Third-Party Guarantee Claims other than those of the RACERS Trusts	3.402130%	2.300346%	5.702476%
Class 9B	Third Party Guarantee Claims of the RACERS Trusts	2.069274%	1.399137%	3.468411%
Class 10A	Subordinated Class 10A Claims	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>
Class 10B	Subordinated Class 10B Claims	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>
Class 10C	Subordinated Class 10C Claims	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>
<b>Lehman Commercial Paper Inc.</b>				
Class 3	Convenience Claims	60.000000%	N/A	60.000000%
Class 4A	General Unsecured Claims other than those of Designated Entities	16.426654%	9.153147%	25.579801%
Class 4B	General Unsecured Claims of Designated Entities	10.958881%	8.433891%	19.392772%
Class 5A	Affiliate Claims of LBHI <sup>(3)</sup>	12.970405%	10.542363%	23.512768%
Class 5B	Affiliate Claims of Participating Subsidiary Debtors	10.958881%	8.433891%	19.392772%
Class 5C	Affiliate claims other than those of Participating Debtors	11.780797%	9.066432%	20.847229%
<b>Lehman Brothers Commodity Services Inc.</b>				
Class 3	Convenience Claims	55.000000%	N/A	55.000000%
Class 4	General Unsecured Claims	45.692744%	4.024636%	49.717380%
Class 5A	Affiliate Claims of LBHI <sup>(3)</sup>	53.131098%	4.679809%	57.810907%
Class 5B	Affiliate Claims of Participating Subsidiary Debtors	0.000000%	N/A	N/A
Class 5C	Affiliate claims other than those of Participating Debtors	45.692744%	4.024636%	49.717380%
<b>Lehman Brothers Special Financing Inc.</b>				
Class 3	Convenience Claims	32.000000%	N/A	32.000000%
Class 4A	General Unsecured Claims other than those of the Racers Trust	20.354027%	1.700449%	22.054476%
Class 4B	General Unsecured Claims of Designated Entities	10.362176%	0.873395%	11.235571%
Class 5A	Affiliate Claims of LBHI <sup>(3)</sup>	20.643932%	1.794955%	22.438887%
Class 5B	Affiliate Claims of Participating Subsidiary Debtors	17.036634%	1.435964%	18.472598%
Class 5C	Affiliate claims other than those of Participating Debtors	20.018045%	1.687258%	21.705303%
<b>Lehman Brothers OTC Derivatives Inc.</b>				
Class 3	Convenience Claims	34.000000%	N/A	34.000000%
Class 4	General Unsecured Claims	15.494402%	1.010837%	16.505239%
Class 5A	Affiliate Claims of LBHI <sup>(3)</sup>	16.841742%	1.098736%	17.940478%
Class 5B	Affiliate Claims of Participating Subsidiary Debtors	13.473393%	0.878989%	14.352382%
Class 5C	Affiliate claims other than those of Participating Debtors	15.494402%	1.010837%	16.505239%
<b>Lehman Brothers Commercial Corporation</b>				
Class 3	Convenience Claims	40.000000%	N/A	40.000000%
Class 4	General Unsecured Claims	25.655209%	17.040197%	42.695406%
Class 5A	Affiliate Claims of LBHI <sup>(3)</sup>	N/A	N/A	N/A
Class 5B	Affiliate Claims of Participating Subsidiary Debtors	22.804630%	15.146842%	37.951472%
Class 5C	Affiliate claims other than those of Participating Debtors	25.655209%	17.040197%	42.695406%

**Distributions to Holders of Allowed Non-Priority Unsecured Claims**

			Distribution as a % of Allowed Claims		
			Initial Distribution on 4/17/2012 <sup>(1)</sup>	Second Distribution on 10/1/2012 <sup>(1)</sup>	Cumulative Distribution
<b>Lehman Brothers Derivative Products Inc.</b>					
Class 3	General Unsecured Claims		55.565278%	6.417969%	61.983247%
Class 4A	Affiliate Claims of LBHI		N/A	N/A	N/A
Class 4B	Affiliate claims of Affiliates other than those of LBHI		55.565278%	6.417969%	61.983247%
<b>Lehman Brothers Financial Products Inc.</b>					
Class 3	General Unsecured Claims		100.000000%	N/A	100.000000%
Class 4A	Affiliate Claims of LBHI <sup>(3)</sup>		100.000000%	N/A	100.000000%
Class 4B	Affiliate claims of Affiliates other than those of LBHI		100.000000%	N/A	100.000000%
<b>LB 745 LLC</b>					
Class 3	General Unsecured Claims		1.364536%	4.259858%	5.624394%
Class 4A	Affiliate Claims of LBHI <sup>(3)</sup>		1.364536%	4.259858%	5.624394%
Class 4B	Affiliate claims of Affiliates other than those of LBHI		N/A	N/A	N/A
<b>PAMI Statler Arms LLC</b>					
Class 3	General Unsecured Claims		N/A	N/A	N/A
Class 4A	Affiliate Claims of LBHI <sup>(3)</sup>		N/A	N/A	N/A
Class 4B	Affiliate claims of Affiliates other than those of LBHI		N/A	N/A	N/A
<b>CES Aviation LLC</b>					
Class 3	General Unsecured Claims		7.250282%	N/A	7.250282%
Class 4A	Affiliate Claims of LBHI <sup>(3)</sup>		7.250282%	2.308120%	9.558402%
Class 4B	Affiliate claims of Affiliates other than those of LBHI		7.250282%	2.308120%	9.558402%
<b>CES Aviation V LLC</b>					
Class 3	General Unsecured Claims		0.994823%	0.461795%	1.456618%
Class 4A	Affiliate Claims of LBHI <sup>(3)</sup>		0.994823%	0.461795%	1.456618%
Class 4B	Affiliate claims of Affiliates other than those of LBHI		N/A	N/A	N/A
<b>CES Aviation IX LLC</b>					
Class 3	General Unsecured Claims		1.745863%	0.715306%	2.461169%
Class 4A	Affiliate Claims of LBHI <sup>(3)</sup>		1.745863%	0.715306%	2.461169%
Class 4B	Affiliate claims of Affiliates other than those of LBHI		1.745863%	N/A	1.745863%
<b>East Dover Limited</b> <sup>(4)</sup>					
Class 3	General Unsecured Claims		N/A	N/A	N/A
Class 4A	Affiliate Claims of LBHI <sup>(3)</sup>		7.661660%	N/A	7.661660%
Class 4B	Affiliate claims of Affiliates other than those of LBHI		N/A	N/A	N/A
<b>Lehman Scottish Finance L.P.</b>					
Class 3	General Unsecured Claims		N/A	N/A	N/A
Class 4A	Affiliate Claims of LBHI		N/A	N/A	N/A
Class 4B	Affiliate claims of Affiliates other than those of LBHI		N/A	N/A	N/A
<b>Luxembourg Residential Properties Loan Finance S.a.r.l.</b>					
Class 3	General Unsecured Claims		N/A	N/A	N/A
Class 4A	Affiliate Claims of LBHI		N/A	N/A	N/A
Class 4B	Affiliate claims of Affiliates other than those of LBHI		N/A	N/A	N/A

**Distributions to Holders of Allowed Non-Priority Unsecured Claims**

			Distribution as a % of Allowed Claims		
			Initial Distribution on 4/17/2012 <sup>(1)</sup>	Second Distribution on 10/1/2012 <sup>(1)</sup>	Cumulative Distribution
<b>BNC Mortgage LLC</b>					
Class	3	General Unsecured Claims	9.091815%	3.778413%	12.870228%
Class	4A	Affiliate Claims of LBHI <sup>(3)</sup>	N/A	N/A	N/A
Class	4B	Affiliate claims of Affiliates other than those of LBHI	9.091815%	3.778413%	12.870228%
<b>LB Rose Ranch LLC</b> <sup>(4)</sup>					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI	N/A	N/A	N/A
Class	4B	Affiliate claims of Affiliates other than those of LBHI	N/A	N/A	N/A
<b>Structured Asset Securities Corporation</b>					
Class	3	General Unsecured Claims	6.498871%	5.229359%	11.728230%
Class	4A	Affiliate Claims of LBHI <sup>(3)</sup>	6.498871%	5.229359%	11.728230%
Class	4B	Affiliate claims of Affiliates other than those of LBHI	6.498871%	5.229359%	11.728230%
<b>LB 2080 Kalakaua Owners LLC</b>					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI	N/A	N/A	N/A
Class	4B	Affiliate claims of Affiliates other than those of LBHI	N/A	N/A	N/A
<b>Merit, LLC</b>					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI	N/A	N/A	N/A
Class	4B	Affiliate claims	1.091344%	0.578678%	1.670022%
<b>LB Somerset LLC</b>					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI	N/A	N/A	N/A
Class	4B	Affiliate claims	N/A	N/A	N/A
<b>LB Preferred Somerset LLC</b>					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI	N/A	N/A	N/A
Class	4B	Affiliate claims	N/A	N/A	N/A

**Notes:**

<sup>(1)</sup> "N/A" indicates either \$0 available cash for Distributions, \$0 in Allowed Claims within the specific class or, with respect to the second Distribution, classes that were satisfied in the Initial Distribution

<sup>(2)</sup> Distributions reallocated in accordance with Section 6.4 of the Plan

<sup>(3)</sup> In accordance with sections 6.5(b) and 6.5 (c) of the Plan, LBHI is participating in Distributions in the amount and to the extent set forth on Page 4 of the Debtor's Claims Schedule

<sup>(4)</sup> In accordance with section 8.3 of the Plan, Debtors are not required to make Distributions of less than \$10 million

**Exhibit B**

Exhibit B

**Summary of Second Distribution to Non-Priority General Unsecured Claims (October 1, 2012)**

(\$ millions)

Debtors <sup>(1)</sup>	Cash Available for Distribution							Claims <sup>(7)</sup>			Distribution				
	Unrestricted Cash <sup>(2)</sup>	Reserves and Adjustments to Cash <sup>(3)</sup>	Initial Cash Available for Distribution	Cash Available from Distributions from Other Debtors and Certain Non-Debtors <sup>(4)</sup>	Redistribution from Claims Reserves <sup>(5)</sup>	Plan Adjustments <sup>(6)</sup>	Catch-Up and Interest on Newly Allowed	Total Cash Available for Second Distribution	Allowed <sup>(8)</sup>	Disputed <sup>(9)</sup>	Total	Payment to Allowed Creditors	Net Increase to Disputed Claims Reserves	Total	
Lehman Brothers Holdings Inc.	\$ 4,809.7	\$ (31.8)	\$ 4,777.9	\$ 2,589.9	\$ 30.5	\$ 306.8	\$ (109.5)	\$ 7,595.6	\$ 228,255.5	\$ 82,490.9	\$ 310,746.4	\$ 6,751.9	\$ 843.7	\$ 7,595.6	
Lehman Commercial Paper Inc.	\$ 2,621.9	\$ (68.1)	\$ 2,553.8	\$ 191.6	\$ 1.3	\$ (212.0)	\$ (2.9)	\$ 2,531.7	\$ 25,854.3	\$ 595.3	\$ 26,449.6	\$ 2,514.9	\$ 16.8	\$ 2,531.7	
Lehman Brothers Special Financing Inc.	\$ 1,366.0	\$ (276.8)	\$ 1,089.2	\$ 236.1	\$ 2.1	\$ (38.5)	\$ (159.3)	\$ 1,129.7	\$ 35,161.1	\$ 13,613.4	\$ 48,774.5	\$ 594.7	\$ 535.0	\$ 1,129.7	
Lehman Brothers Commodity Services Inc.	\$ 101.6	\$ 24.0	\$ 125.6	\$ 6.8	\$ 34.4	\$ (12.8)	\$ (0.1)	\$ 153.9	\$ 2,966.9	\$ 595.8	\$ 3,562.7	\$ 126.0	\$ 27.9	\$ 153.9	
Lehman Brothers OTC Derivatives Inc.	\$ 3.3	\$ (2.5)	\$ 0.8	\$ -	\$ 14.3	\$ (0.5)	\$ (0.0)	\$ 14.6	\$ 694.1	\$ 677.8	\$ 1,371.9	\$ 7.1	\$ 7.4	\$ 14.6	
Lehman Brothers Commercial Corporation	\$ 287.3	\$ (3.0)	\$ 284.3	\$ 0.7	\$ 71.0	\$ (30.9)	\$ (0.0)	\$ 325.0	\$ 1,060.1	\$ 819.8	\$ 1,879.9	\$ 169.8	\$ 155.2	\$ 325.0	
Lehman Brothers Derivative Products Inc.	\$ 3.8	\$ (0.5)	\$ 3.4	\$ 0.1	\$ 37.7	\$ -	\$ -	\$ 41.1	\$ 174.8	\$ 466.0	\$ 640.8	\$ 11.2	\$ 29.9	\$ 41.1	
LB 745 LLC	\$ 8.0	\$ (0.0)	\$ 8.0	\$ 2.4	\$ 0.9	\$ -	\$ -	\$ 11.3	\$ 36.5	\$ 228.7	\$ 265.2	\$ 1.6	\$ 9.7	\$ 11.3	
CES Aviation LLC	\$ 0.9	\$ (0.1)	\$ 0.7	\$ -	\$ 4.9	\$ -	\$ -	\$ 5.7	\$ 17.7	\$ 227.4	\$ 245.1	\$ 0.4	\$ 5.2	\$ 5.7	
CES Aviation V LLC	\$ 0.4	\$ (0.0)	\$ 0.4	\$ -	\$ 0.7	\$ -	\$ -	\$ 1.1	\$ 6.2	\$ 227.2	\$ 233.4	\$ 0.0	\$ 1.0	\$ 1.1	
CES Aviation IX LLC	\$ 0.5	\$ (0.1)	\$ 0.5	\$ 0.0	\$ 1.2	\$ -	\$ -	\$ 1.7	\$ 7.0	\$ 227.2	\$ 234.2	\$ 0.1	\$ 1.6	\$ 1.7	
Lehman Scottish Finance LP	\$ 0.0	\$ (0.0)	\$ (0.0)	\$ -	\$ 0.0	\$ -	\$ -	\$ 0.0	\$ -	\$ 226.9	\$ 226.9	\$ -	\$ 0.0	\$ 0.0	
BNC Mortgage LLC	\$ 3.1	\$ (0.0)	\$ 3.1	\$ 0.1	\$ 1.8	\$ -	\$ -	\$ (0.0)	\$ 5.0	\$ 0.2	\$ 131.4	\$ 131.6	\$ 0.0	\$ 5.0	\$ 5.0
Structured Asset Securities Corporation	\$ 0.1	\$ (0.1)	\$ 0.0	\$ 55.6	\$ 1.3	\$ -	\$ -	\$ 56.9	\$ 470.6	\$ 618.1	\$ 1,088.7	\$ 24.6	\$ 32.3	\$ 56.9	
Merit LLC	\$ 0.1	\$ 0.9	\$ 1.0	\$ 1.0	\$ -	\$ -	\$ -	\$ 1.9	\$ 324.7	\$ 11.1	\$ 335.8	\$ 1.9	\$ 0.1	\$ 1.9	
												\$ 10,204.3	\$ 1,670.8	\$ 11,875.1	

Notes:

<sup>(1)</sup> Includes all Debtors making a Distribution on the October 1, 2012 Distribution Date. Other Debtors not listed will not be making Distributions to non-priority unsecured creditors on this date

<sup>(2)</sup> Unrestricted Cash at 9/7/12

<sup>(3)</sup> Reserves and adjustments to cash consist of all, or some, of the following: (a) provisions for operating expenses and other operating reserves; (b) provisions for other commitments (e.g. unfunded loans, etc.); (c) reserves for anticipated investments; (d) additional reserves for Secured, Administrative, Priority and Convenience Claims not included in restricted cash (e) pro forma cash adjustments; and (f) reserves for interest on Disputed Claims

<sup>(4)</sup> Includes payments from/to Debtors and other Debtors and certain Debtor Controlled Entities calculated to maximize Distributions to all unsecured creditors

<sup>(5)</sup> Represents amounts that were reserved at the Initial Distribution that are now available for Distribution as Disputed Claims have been either withdrawn or allowed at amounts less than previously reserved

<sup>(6)</sup> Plan Adjustments are calculated based on payment of Allowed Claims including distributions on newly Allowed Claims. It is not calculated on the Disputed Claims Reserve

<sup>(7)</sup> Does not include Convenience Claims

<sup>(8)</sup> In accordance with sections 6.5 (b) and 6.5 (c) of the Plan, LBHI is participating in Distributions in the amount and to the extent set forth on Page 4 of the Debtor's Claims Schedule

<sup>(9)</sup> Estimate of Disputed Claims for reserve purposes only. Certain Claims have been estimated at less than filed amounts as agreed to through a stipulation or settlement agreement. Does not include estimates for unliquidated Claims

**Exhibit C**

## **Minimum Cash Reserve and Asset-to-Reserve Ratios for Second Distribution (October 1, 2012)**

*\$ in millions*

Description	Lehman Brothers Holdings Inc.	Lehman Commercial Paper Inc.	Lehman Brothers Special Financing Inc.
<b>Assets</b>			
Financial Inventory as of 3/31/12 <sup>(1)</sup>	\$ 1,846	\$ 6,168	\$ 2,391
Encumbered Inventory Adjustment <sup>(2)</sup>	(466)	(1,850)	(41)
Asset Transfer Adjustment <sup>(3)</sup>	375	523	-
Subsequent Activity <sup>(4)</sup>	N/A	N/A	(603)
Receivables & Other Assets <sup>(5)</sup>	366	271	201
Investment in Affiliates <sup>(6)</sup>	2,394	2,152	-
Interco. Receivables <sup>(7)</sup>	15,740	2,634	763
Non-Controlled Affiliate Receivables <sup>(8)</sup>	3,083	-	150
<b>Total Assets</b>	<b>\$ 23,338</b>	<b>\$ 9,898</b>	<b>\$ 2,861</b>
<b>Required Claims Reserve</b>			
% of Cash Reserves for Disputed Claims		25%	25% 70%
Reserve for Disputed Claims	\$ 6,367	\$ 173	\$ 3,188
Less: Plan Adjustments & Plan Settlement Reserves <sup>(9)</sup>	(459)	(28)	(45)
Reserve Available to All Classes	5,908	144	3,143
Less: Minimum Cash Reserve	(1,477)	(36)	(2,190)
<b>Net Asset Requirement</b>	<b>\$ 4,431</b>	<b>\$ 108</b>	<b>\$ 954</b>
Additional Reserve Required	\$ (83)	\$ (0)	\$ -
<b>Total Asset-to-Reserve Ratio</b>	<b>5.3x</b>	<b>91.4x</b>	<b>3.0x</b>

*Notes:*

- <sup>(1)</sup> Per 3/31/12 Balance Sheet (unaudited), as reflected in the March, 2012 Balance Sheets [Docket No. 29731]
- <sup>(2)</sup> Assets encumbered to LBHI and LCPI as described in the Notes and Supplemental Schedules to the March 31, 2012 Balance Sheets
- <sup>(3)</sup> Certain assets included in Financial Inventory are collateral for certain secured claims to Debtors and Third Parties and therefore are not used in the calculation of Asset-to-Reserve Ratios; Please refer to the Notes and Supplemental Schedules to the March 31, 2012 Balance Sheets
- <sup>(4)</sup> Based on a preliminary review of revised estimates of recoveries on the LBSF derivatives portfolio as of June 30, 2012, adjusted for cash activity from July 1, 2012 through August 31, 2012
- <sup>(5)</sup> For LBHI and LCPI, amounts included in the balance sheet caption "Secured Receivables from Controlled Affiliates and Other Assets" as of March 31, 2012. LBSF Receivables and Other Assets primarily reflect derivative hedging collateral as of July 31, 2012
- <sup>(6)</sup> Includes Equity in Affiliates per the Debtor's Disclosure Statement For Third Amended Joint Chapter 11 Plan filed on August 31, 2011 ("Disclosure Statement"), updated for significant activity through August 31, 2012
- <sup>(7)</sup> Includes intercompany receivables from both Debtors and controlled Non-Debtors (per Exhibit 4 of the Disclosure Statement) including RACERS and Subrogated A/R, adjusted for amounts distributed through the second distribution
- <sup>(8)</sup> For LBHI only, includes recoveries from Non-Controlled Affiliates per the 2012+ Cash Flow Estimates, adjusted for receipts through August 31, 2012. Amounts included for LCPI and LBSF are per the Disclosure Statement
- <sup>(9)</sup> Includes only portion of Plan Adjustments and Plan Settlement amounts reserved for Disputed Claims